



STATE BOARD OF EQUALIZATION

450 N STREET, SACRAMENTO, CALIFORNIA
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0080
(916) 322-2270 • FAX (916) 324-3984
www.boe.ca.gov

BETTY T. YEE
First District, San Francisco

SEN. GEORGE RUNNER (RET.)
Second District, Lancaster

MICHELLE STEEL
Third District, Rolling Hills Estates

JEROME E. HORTON
Fourth District, Los Angeles

JOHN CHIANG
State Controller

KRISTINE CAZADD
Executive Director

STATE BOARD OF EQUALIZATION MEETING
5901 Green Valley Circle, Room 207, Culver City
October 25-28, 2011
NOTICE AND AGENDA
Meeting Agenda (as of 2:30 p.m., 10/17/11)

[Agenda Changes](#)

Webcast on Tuesday, October 25, 2011

Tuesday, October 25, 2011

9:30 a.m. Board Meeting Convenes*

Agenda items occur in the order in which they appear on the agenda. When circumstances warrant, the Board's Chair may modify the order of the items on the agenda. Items may be postponed to a subsequent day; however, items will not be moved to an earlier day.

A. Homeowner and Renter Property Tax Assistance Hearings
There are no items for this matter.

B. Corporate Franchise and Personal Income Tax Hearings
(Contribution Disclosure forms required pursuant to Gov. Code, § 15626.)

B1. [Eddie C. Davis and Cynthia L. Davis, 538607 +](#)

For Appellant: Janathan L. Allen, Attorney
For Franchise Tax Board: Maria Brosterhous, Tax Counsel
Natasha Page, Tax Counsel

B2.a [Alan R. Young and Lisa E. Young, 554473 +](#)

B2.b [Lester Young and Beverly Young, 554480 +](#)

For Appellant: Martin Belak-Berger, Representative
For Franchise Tax Board: Susanne Coakley, Tax Counsel
Michael Cornez, Tax Counsel

B3. [Richard A. Gaeto and Colleen P. Gaeto, 550369 +](#)

For Appellant: Walter Weiss, Attorney
Michael Guirges, Attorney
For Franchise Tax Board: Maria Brosterhous, Tax Counsel
Natasha Page, Tax Counsel

B4. Robert A. Kidwell, 530913 +

For Appellant: Robert A. Kidwell, Taxpayer
 For Franchise Tax Board: Suzanne Small, Tax Counsel
 Jozel Brunett, Tax Counsel

B5. Matthew Heller, 554452 +

For Appellant: Matthew Heller, Taxpayer
 Jerry J. Kurlak, Representative
 For Franchise Tax Board: Shail Shah, Tax Counsel
 Karen Smith, Tax Counsel

B6. Kevin M. Kelly and Gretchen L. Kelly, 539558 +

For Appellant: Kevin Kelly, Taxpayer
 Gretchen Kelly, Taxpayer
 Joyce Rebhun, Attorney
 For Franchise Tax Board: Marguerite Mosnier, Tax Counsel
 Jozel Brunett, Tax Counsel

C. Sales and Use Tax Appeals Hearings

These items are scheduled for Thursday, October 27, 2011.

D. Special Taxes Appeals Hearing

This item is scheduled for Friday, October 28, 2011.

There are no items for the following matters:

- E. Property Tax Appeals Hearings
- F. Public Hearings

G. Tax Program Nonappearance Matters – Consent

(Contribution Disclosure forms not required pursuant to Gov. Code, § 15626.)

G1. Legal Appeals MattersMr. Levine

- Hearing Notices Sent – No Response
 1. Juana Maria Olmos, 496090 (AC)
 2. Robin Gillies, 318325 (AS)
 3. Riedel Communications, Inc., 391639 (AC)
 4. Kalms, Inc., 496984 (EA)
 5. Francesco Manco, 486368 (AC)
 6. Collective Aviation, LLC, 406039 (UT)
 - 7a. Jose Antonio Reyes, 491553 (EH)
 - 7b. Jose Antonio Reyes, 491554 (EH)
 8. Kars & Wheels Plus, Inc., 513118 (AA)
 9. Rebhya Abdeljawad, 440516 (EH)
 10. Thomas Tung Tran, 487713 (EH)
 11. Ahmed Z. Dafaallah, 486042 (EA)
 12. Ray J. Ponek and Mary Ellen Ponek, 434985 (UT)
 13. Ben Lahlou, 489450 (EH)

- 14. Chief Red Cloud, LLC, 450619 (EA)
 - 15. Hassan Yeganeh Amirhamzeh, 485914 (AC)
 - 16. My Enterprises, LLC, 489605 (AS)
 - 17. G & J Automotive, Inc., 521548 (AA)
 - 18. Rolando M. Bulatao, 435837 (AC)
 - 19. CLC Data Systems, Inc., 173625, 206055 (AP)
 - 20a. Rene Nelson Khajha, Suren Ambarchyan and Henri Minassian
423538 (ET)
 - 20b. Rene Nelson Khajha, 423539 (ET)
 - Hearing Notice Sent – Appearance Waived
 - 21. James Albert Bradley, 531391 (EH)
 - Petitions for Release of Seized Property
 - 22. Bill B. Tea, 577825 (ET)
 - 23. Sharanjeet Sokhi, 575880 (ET)
 - 24. Rab Nawaz Tarar and Najma Rani Ali, 578413 (ET)
 - 25. Glenoak Corporation, 577005 (ET)
 - 26. Bhupinder Singh, 578417 (ET)
- G2. Franchise and Income Tax Matters Mr. Ambrose
- Hearing Notice Sent – No Response
 - 1. Ronald H. Davis, 549264
 - Hearing Notice Sent – Appearance Waived
 - 2. Raymond Edward List, 487082
 - Decisions
 - 3. 4837 Beverly Boulevard, LLC, 524173
 - 4. American Air Liquide, Inc., 506790
 - 5. Jeffrey Browder, 534155
 - 6. Hyun J. Choe and Chung S. Choe, 526539
 - 7. Jessica Y. Espinoza, 529422
 - 8. Peter Evans and Allison Leigh Evans, 522620
 - 9. Travis Fields, 519297
 - 10. Sidney Grapey, 533570
 - 11. Hamilton Sundstrand Corporation, 474163
 - 12. Michael S. Harris and Michelle H. Harris, 512549
 - 13. Bobbie Henry, 535592
 - 14. Jose Hernandez, 522368
 - 15. Howard I. Katz and Ann L. Katz, 523741
 - 16. Michael L. Lopez and Eudora M. Lopez, 518195
 - 17. Barbie Lucas, 521085
 - 18. Patrick L. Martinez, 514199
 - 19. Joan Oakes, 518119
 - 20. Sani Panhwar and Surriya Panhwar, 526808
 - 21. Eiko Polk, 497550
 - 22. Claudia A. Rangel, 512908
 - 23. Abhijit Shanbhag, 536421
 - 24. Herman Simandjuntak and Julia Simandjuntak, 529545
 - 25. William Trevithick, 531169
 - 26. Mark Wilcox, 526984

- 27a. Zamora Sod Farm, 487206
- 27b. Richard Leeds and Elaine Leeds, 487208
- 27c. M.D. Marshall and Carol A. Marshall, 487209
- Petitions for Rehearing
 - 28. Michael Reznitsky, 552490
 - 29. Mrudula Trivedi and Ramnik Trivedi, 480045
- G3. Homeowner and Renter Property Tax Assistance Matters
There are no items for this matter.
- G4. Sales and Use Taxes Matters.....Mr. McGuire
 - Redeterminations
 - 1. Niro Atomizer, Inc., 547202 (OH)
 - 2. Tellabs Operations, Inc., 547655 (OH)
 - 3. Dynegy Moss Landing, LLC, 515824 (GH)
 - 4. Intervision Systems Technology, Inc., 482302 (GH)
 - 5. Mission Hospital Regional Medical Center, 550485 (EA)
 - 6. Imagecraft Productions, Inc., 496133 (AC)
 - 7. Frank Tuan Pham, 532740 (CH)
 - Denials of Claims for Refund
 - 8. Scotsman Mfg. Co., Inc., 379587 (OH)
 - 9. Harley-Davidson Credit Corp., 461555 (OH)
 - 10. Echostar Satellite, LLC, 575489 (OH)
 - 11. New Albertsons, Inc., 377868 (OH)
- G5. Sales and Use Taxes Matters – Credits, Cancellations, and RefundsMr. McGuire
 - Credits and Cancellations
 - 1. Integrated Manufacturing Technologies, Inc., 550509 (OH)
 - 2. Six Pups, Inc., 576676 (EH)
 - Refunds
 - 3. Deluxe Laboratories, Inc., 576446 (AS)
 - 4. Scotsman Mfg. Co., Inc., 379587 (OH)
 - 5. Toshiba International Corp., 559365 (OH)
 - 6. Abbott Cardiovascular Systems, Inc., 567275 (GH)
 - 7. Gallo Glass Company, 574455 (KH)
 - 8. Black & Decker U.S., Inc., 493302 (EH)
 - 9. Mercedes-Benz USA, LLC, 576605 (KH)
 - 10. Bemusic, Inc., 575215 (OH)
 - 11. Ciba Specialty Chemicals Corp., 553632 (OH)
 - 12. Wal-Mart Leasing, Inc., 573638 (OH)
 - 13. Blue Coat Systems, Inc., 562724 (GH)
 - 14. Intuitive Surgical, Inc., 557992 (GH)
 - 15. Magnolia Hi-Fi, Inc., 559080 (OH)
 - 16. California Broadcast Center, LLC, 316478 (AA)
 - 17. San Diego Gas & Electric Co., 487851 (FH)
 - 18. Monarch Industries, Inc., 423622 (OH)
 - 19. Broadcom Corporation, 468911 (EA)
 - 20. Arrowhead Central Credit Union, 567195 (EH)

21. Quest Diagnostics Incorporated, 522903 (OH)
22. Kinecta Federal Credit Union, 576692 (AS)
23. Black & Veatch Construction, Inc., 557986 (OH)
24. Quest Diagnostics Clinical Labs, 505725 (OH)
25. Harley–Davidson Credit Corp., 461555 (OH)
26. Echostar Satellite, LLC, 575489 (OH)
27. New Albertsons, Inc., 487418 (OH)
28. American Stores Company, LLC, 422010 (OH)

- G6. Special Taxes Matters Mr. Gau
- Redeterminations
 1. Omnipoint Communications, Inc., 475330 (ET)

There are no items for the following matters:

- G7. Special Taxes Matters – Credits, Cancellations, and Refunds
- G8. Property Tax Matters
- G9. Cigarette License Fee Matters
- G10. Legal Appeals Property Tax Matters

- H. Tax Program Nonappearance Matters – Adjudicatory
There are no items for this matter.

I. Tax Program Nonappearance Matters

(Contribution Disclosure forms not required pursuant to Gov. Code, § 15626.)

- I1. Property Taxes Matters
There are no items for this matter.
- I2. Offer in Compromise Recommendations Ms. Kelly/Mr. Anderson
 1. Meher Garabed Chekerdeman
 2. Forest Restaurant Supply, Inc.
 3. Yvonne Yichen Lu
 4. Fernando Villareal and Maria Villareal
- I3. Local Tax Reallocation Matters
There are no items for this matter.

Chief Counsel Matters

Items that appear under these matters provide information to the Members and may require Board action or direction.

There are no items for the following matters:

- J. Rulemaking
- K. Business Taxes
- L. Property Taxes

M. Other Chief Counsel Matters**M1. Resolution Conferring Powers on the Executive Director + Mr. Ferris**

Adoption of resolution conferring powers on the Executive Director.

Administrative Session

Items that appear under these matters provide information to the Members and may require Board action or direction.

N. Consent Agenda Ms. Olson
(Contribution Disclosure forms not required pursuant to Gov. Code, § 15626.)**N1. Approval of 2012 Emergency Telephone Users Surcharge Rate +**

Staff recommendation for setting the Emergency Telephone Users Surcharge rate for the 2012 calendar year.

O. Adoption of Board Committee Reports and Approval of Committee Actions
There are no items for this matter.**P. Other Administrative Matters****P1. Executive Director's Report Ms. Cazadd****1. CROS Project Update and Actions + Mr. Gau/Mr. Steen**

Progress on the CROS project to replace BOE's two current tax legacy technology systems.

There are no items for the following matters:

P2. Chief Counsel Report

P3. Sales and Use Tax Deputy Director's Report

P4. Property and Special Taxes Deputy Director's Report

P5. Administration Deputy Director's Report + Ms. Houser**1. 2012/13 DRAFT Budget Change Proposal +**

AB 155 Use Tax Nexus – This proposal requests resources to implement the provisions of AB 155 (Chapter 313, Statutes of 2011).

2. Fire Prevention Fee (ABx-1 29) - An update will be provided on the status of the Fire Prevention Fee (ABx-1 29) and the plan to cover needed resources for this fiscal year.

There are no items for the following matters:

- P6. Technology Deputy Director's Report
- P7. External Affairs Deputy Director's Report

Announcement of Closed Session Ms. Olson

Q. Closed Session

- Q1. Discussion and approval of staff recommendations regarding settlement cases (Rev. & Tax. Code, §§ 6901, 7093.5, 30459.1, 50156.11).
- Q2. Discussion and action on personnel matters (Gov. Code, § 11126(a)).

Announcement of Open Session..... Ms. Olson

Recess - The meeting will reconvene on Wednesday, October 26, 2011, at 9:30 a.m.

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Diane G. Olson, Chief
Board Proceedings Division

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B. Corporate Franchise and Personal Income Tax Hearings
(Contribution Disclosure forms required pursuant to Gov. Code, § 15626.)

- B7. [Ronald N. Frazar and Jane A. Frazar, 494349 +](#)**
For Appellant: Marilyn Barrett, Attorney
For Franchise Tax Board: Natasha Page, Tax Counsel
Maria Brosterhous, Tax Counsel
- B8. [Dennis A. Conforto and Bonny J. Conforto, 522443, 528754 +](#)**
For Appellant: Dennis A. Conforto, Taxpayer
Paul W. Rowe, Attorney
For Franchise Tax Board: Raul Escatel, Tax Counsel
Bill Hilson, Tax Counsel
- B9. [Estate of Sylvia Jane Lukoff \(Dec'd\), 528898 +](#)**
For Appellant: Denis McDevitt, Attorney
Drew Bouchard, Attorney
For Franchise Tax Board: Raul Escatel, Tax Counsel
Ron Hofsdal, Tax Counsel

- B10. [Reginald D. Davis and Rebecca J. Joslin-Davis, 534788 +](#)
For Appellant: Jim Coleman, Representative
Margarita Stone, Attorney
For Franchise Tax Board: Karen Smith, Tax Counsel
Jozel Brunett, Tax Counsel
- B11. [Vista Pacific Townhomes Association, Inc., 522642 +](#)
For Appellant: Norman Delgado, Witness
Murray Greiff, Attorney
For Franchise Tax Board: Anjali Balasingham, Tax Counsel
Karen Smith, Tax Counsel
- B12. [Cort R. Schultz and Margaret Krinsky, 556764 +](#)
For Appellant: Cort Schultz, Taxpayer
For Franchise Tax Board: Anjali Balasingham, Tax Counsel
Karen Smith, Tax Counsel
- B13. [Roger E. Grodin and Carrol A. Grodin, 507716 +](#)
For Appellant: Roger Grodin, Taxpayer
Claire Park, Representative
For Franchise Tax Board: Judy Hirano, Tax Counsel
Bill Hilson, Tax Counsel
- B14. [Wilson Montevilla, 550849 +](#)
For Appellant: Wilson Montevilla, Taxpayer
For Franchise Tax Board: Anjali Balasingham, Tax Counsel
Karen Smith, Tax Counsel
- B15. [Marie R. Sanders, 522825 +](#)
For Appellant: Marie Sanders, Taxpayer
Herbert Lo, Representative
For Franchise Tax Board: Karen Smith, Tax Counsel
Jozel Brunett, Tax Counsel
- B16. [Pluria W. Marshall, Jr., 533146 +](#)
For Appellant: Pluria W. Marshall, Jr., Taxpayer
Clyde A. Young, Representative
For Franchise Tax Board: Anjali Balasingham, Tax Counsel
Karen Smith, Tax Counsel
- B17. [William Bowes, 559983 +](#)
For Appellant: William Bowes, Taxpayer
John Laszloffy, Witness
For Franchise Tax Board: Suzanne Small, Tax Counsel
Jozel Brunett, Tax Counsel

Recess - The meeting will reconvene on Thursday, October 27, 2011, at 9:30 a.m.

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C. Sales and Use Tax Appeals Hearings

(Contribution Disclosure forms required pursuant to Gov. Code, § 15626.)

C1. [RC Marketing, Inc., 377842, 461615 \(EH\) +](#)

For Petitioner/Claimant: Regnor Hastings, Taxpayer
For Department: Cary Huxsoll, Tax Counsel

C2.a [HFAS, Inc., 335691 \(EH\) +](#)

C2.b [Thomas Earl Symonds, 335692 \(EH\) +](#)

For Petitioners: Thomas E. Symonds, Taxpayer
William Sloan, Representative
For Department: Scott Lambert, Hearing Representative

C3.a [Randeep Singh Dhillon, 485664 \(AR\) +](#)

C3.b [Beale Monterey Enterprises, Inc., 485668 \(AR\) +](#)

C3.c [Sam Sambee Enterprises, Inc., 485729 \(AR\) +](#)

For Petitioners: Randeep S. Dhillon, Taxpayer
Leonard Comden, Attorney
Arne Oftedal, Representative
For Department: Scott Lambert, Hearing Representative

- C4.a Hye Ock Im, 435812 (AA) +
C4.b Pyung Soon Im, 446413 (AA) +
For Petitioner/Taxpayer: Pyung Soon Im, Taxpayer
Hye Ock Im, Taxpayer
Marvin Im, Representative
For Department: Andrew Kwee, Tax Counsel
- C5. Frangi's Restaurant, Inc., 433581 (AS) +
For Petitioner: Nate Holden, Representative
For Department: Scott Lambert, Hearing Representative
- C6. Vladimir Rodzai, 461627 (AS) +
For Petitioner: Nate Holden, Representative
For Department: Scott Lambert, Hearing Representative
- C7. Magdi Shawki Mahfouz, 488819 (AA) +
For Petitioner: Magdi Mahfouz, Taxpayer
Mark Mahfouz, Representative
For Department: Scott Lambert, Hearing Representative
- C8. America Wood Finishes, Inc., 460325 (AA) +
For Petitioner: Jesus J. Mejia, Representative
For Department: Cary Huxsoll, Tax Counsel
- C9. Asmaa I. Shalaby, 489020 (AS) +
For Petitioner: Rasheed Ali, Representative
For Department: Scott Lambert, Hearing Representative
- C10. Kamal Noorzady, 509930 (EH) +
For Petitioner: Juan Guzman, Representative
For Department: Scott Lambert, Hearing Representative
- C11. Trimark Raygal, Inc., 257881 (EA) +
For Petitioner: Dirk Hallett, Representative
David Rennie, Representative
Dennix Fox, Representative
For Department: Andrew Kwee, Tax Counsel
- C12. Interfab Corp., 488767 (EA) +
For Petitioner: James Carter, Taxpayer
Patrick Leone, Representative
For Department: Scott Lambert, Hearing Representative
- C13. Tarun Maitra, Soma Prasad, Partha Sarathi Sinha and Basudha Sinha, 473027 (AA) +
For Petitioners: Tarun Maitra, Taxpayer
Soma Prasad, Taxpayer
Partha Sinha, Taxpayer
For Department: Scott Lambert, Hearing Representative

C14. Zoba International Corp., 434591 (EH) +

For Petitioner: Mohamed Mohab Sabry, Representative
David A. Alvarez, Representative
For Department: Andrew Kwee, Tax Counsel

C15. Nabil W. Waniss, 491575 (EA) +

For Petitioner: Vincent C. Baroldi, Representative
Jason W. Bennett, Representative
Robert Waniss, Representative
For Department: Scott Lambert, Hearing Representative

C16. Donald G. Sheridan and Judith C. Sheridan, 486394 (UT) +

For Petitioners: Judith C. Sheridan, Taxpayer
For Department: Erin Dendorfer, Tax Counsel

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C. Sales and Use Tax Appeals Hearings

(Contribution Disclosure forms required pursuant to Gov. Code, § 15626.)

C17. [Ifeanyi Obiekea, 462256 \(AS\) +](#)

For Petitioner: Ifeanyi Obiekea, Taxpayer
For Department: Scott Lambert, Hearing Representative

C18. [Housewares International, Inc., 464830 \(AA\) +](#)

For Petitioner: Elias Aziz Lavi, Representative
For Department: Scott Lambert, Hearing Representative

C19. [Shantilli, LLC, 434838 \(UT\) +](#)

For Petitioner: Brett Hoffman, Taxpayer
For Department: Scott Claremon, Tax Counsel

C20. [Michael Joseph Pompura, 473931 \(EH\) +](#)

For Petitioner: Juan Guzman, Representative
For Department: Erin Dendorfer, Tax Counsel

C21. [Juan B. Garibo, 513023 \(AS\) +](#)

For Petitioner: Juan B. Garibo, Taxpayer
For Department: Scott Claremon, Tax Counsel

- C22.a Karen Lee Miller and Lawrence Joseph Miller, 461286 (AA) +
C22.b Lawrence Joseph Miller and Cliff William Miller, 461281 (AA) +
For Petitioners: Bentley M. Soo Hoo, Attorney
Gordon Tong Quan, Representative
James K. Soo Hoo, Representative
For Department: Scott Lambert, Hearing Representative
- C23. Armenak Lakisyan, 486896 (AC) +
For Petitioner: Meher Der Ohanessian, Representative
For Department: Scott Claremon, Tax Counsel

D. Special Taxes Appeals Hearing

(Contribution Disclosure forms required pursuant to Gov. Code, § 15626.)

- D1. Eric Anthony Guidice, 380212 (ET) +
For Petitioner: Eric Guidice, Taxpayer
James Han, Representative
For Department: Pamela Mash, Tax Counsel

Adjourn

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